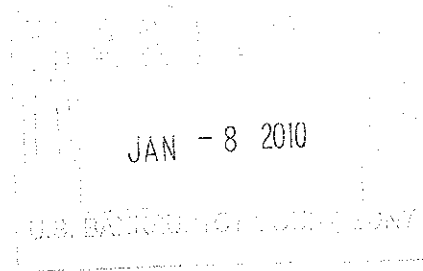


Roger Zitrin IRA
5879 Hamilton Way
Boca Raton, FL 33496
561-241-5061

January 3, 2010

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
Attn: Claims Department
45 Rockefeller Plaza
New York, New York 10111



And

Clerk of the United States Bankruptcy Court
for the Southern District of New York
One Bowling Green
New York, New York 10004

Reference: Roger Zitrin IRA, Claim # 002471 Regarding the Liquidation of Bernard L. Madoff Investment Securities LLC, Bankruptcy Case No. 08-1789 (BRL)

Dear Mr. Picard & Clerk of the Court:

My name is Roger Zitrin. I was an investor in the Rye select Broad Market XL Fund, LP operated by Tremont Partners, which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in the Rye Select Broad Market Prime Fund, LP. On 12/08/09, I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Sincerely,

Roger Zitrin IRA